



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[TD 9953]

RIN 1545-BQ09

### Recapture of Excess Employment Tax Credits Under the American Relief Plan Act of 2021; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Temporary regulations; correcting amendments.

**SUMMARY:** This document contains corrections to a temporary regulation (TD 9953) that was published in the **Federal Register** on September 10, 2021.

These temporary regulations authorize the assessment of any erroneous refund of the tax credits paid under sections 3131, 3132 (including any increases in those credits under section 3133), and 3134 of the Code.

**DATES:** These corrections are effective on March 9, 2023 and applicable on September 10, 2021.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, NaLee Park, at (202) 317-6798 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations (TD 9953) that are the subject of these corrections are under sections 3131, 3132, and 3134 of the Internal Revenue Code.

##### List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment

compensation.

### **Correction of Publication**

Accordingly, 26 CFR part 31 is corrected by making the following correcting amendments:

#### **PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

1. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

#### **§§ 31.3131–1T(c), 31.3132–1T(c), 31.3134–1T(c) [Amended]**

2. Sections 31.3131–1T(c), 31.3132–1T(c), and 31.3134–1T(c) are amended by removing the language “3121(a)” and adding the language “3221(a)” in its place.

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